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GREETING CARD AND RELATED OPERATIONS WORK PLAN AND PROPOSED BUDGET FOR 1993

SUMMARY

The present document presents the Greeting Card and related operations (GCO) work plan and proposed budget for the 1993 season (fiscal year 1 May 1993 to 30 April 1994).

Chapter I, Overview, presents an introduction, the strategic framework, policy issues, corporate partnership strategy, the work plan and budget preparation process, consolidated income and expenditure projections for 1993 and human resources.

Chapter II, Director's Office, presents objectives, budgeted expenditures and human resources.

Chapter III, Product Line and Marketing Group, presents the issues, objectives, strategies, budgeted income and expenditures and human resources, as well as a proposal on the Central and Eastern European National Committees Development Programme.

Chapter IV, Private Sector Fund-raising Group, including Special Events, presents the issues, objectives, strategies, budgeted income and expenditures and human resources, as well as recommendations on the Fund-raising Development Programme.

Chapter V, Operations and Finance Group, presents the issues, objectives, strategies, budgeted expenditures and human resources.

Chapter VI, UNICEF field offices, presents an introduction, budgeted expenditures and human resources. Chapter VII, Medium-term plan, 1993-1997,

presents planned income and expenditures for the next five years. Chapter VIII contains the draft resolutions.

The Executive Director recommends that the Executive Board approve the GCO budget and the draft resolutions for the 1993 fiscal year.

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I. OVERVIEW

A. Introduction

1. In 1992, Greeting Card and related operations (GCO) conducted a comprehensive internal management review "in an effort to adapt its structures and working methods to the challenges resulting from the World Summit for Children, thereby fully meeting medium- and long-term objectives" (E/ICEF/1992/AB/L.6). That review took into consideration the findings and recommendations of the report entitled Evaluation and Analysis of UNICEF External Relations Policies and Functions, published in 1989 in response to a request by the Executive Board to improve the effectiveness of UNICEF external relations.

2. As a result of this year-long internal examination, which was undertaken in consultation with National Committees for UNICEF, GCO revised its organizational structure to strengthen its overall capabilities to better assist National Committees and UNICEF field offices in increasing the financial resources available to UNICEF from the private sector.

3. The revised structure is composed of the Director's Office and the following three global functional groups, each of which is headed by a Deputy Director: Product Line and Marketing; Private Sector Fund-raising; and Operations and Finance (see annexes I and II). This organizational structure reflects the mission, goals, objectives and strategies of GCO, and takes into consideration that, if GCO is to continue to be highly successful, then it must optimize its human as well as financial resources.

4. This review also took into consideration major developments which have a direct impact upon the strategic planning process and organizational structure of GCO. These include stagnating global card and product sales; the expanded mandate of GCO in private sector fund-raising; the income goals established by the Executive Director for UNICEF; and the changing role of the United Nations, with substantially enhanced attention to human development issues.

5. New strategies need to be developed in order to respond to the challenges posed by the international marketplace. Over the past few years, GCO has experienced uneven performance in gross proceeds and net operating income, as well as stagnating card and product sales in many regions of the world, partially as a result of the global economic recession and the changed situation in Central and Eastern Europe. Consequently, the current work plan and budget strive to take full advantage of the significant income potential that exists in the private sector in both industrialized and selected developing countries and, therefore, reflect a more dynamic global marketing strategy.

B. Strategic framework

6. The internal management review led to the development of a more clearly focused strategic framework composed of a mission statement, corporate goals, objectives, strategies and action plans, all of which are critical for the continued and measurable success of GCO.

7. The GCO mission statement reads as follows: "We raise funds for children. We do that in partnership with National Committees, UNICEF field offices and others. We make people aware of UNICEF, its aims and activities, and give them the opportunity to take part in UNICEF's work."

8. In order to achieve that mission, GCO has established the following corporate goals for 1993:

(a) Generate increased funds from the sale of greeting cards and other products worldwide that are compatible with the image and values of UNICEF;

(b) Maximize income raised for UNICEF from the private sector worldwide;

(c) Provide enhanced support to National Committees, UNICEF field offices and other partners;

(d) Achieve the highest levels of productivity, efficiency, cost-effectiveness and quality throughout GCO global operations;

(e) Maintain a cohesive, highly effective, high-performance team with a unified sense of purpose.

9. Objectives and strategies for each of the three functional groups of GCO are presented separately in chapters II, III and IV.

C. Policy issues

10. As a result of the GCO internal management review and the 1993 work planning and budget process, many policy issues have emerged. Some of these are already in the process of being addressed, while others will be more carefully evaluated throughout the course of the year. These include, but are not limited to, the following:

(a) Allocation of operating costs. In order to provide a transparent budget, operating costs have been allocated separately to greeting card and product sales as well as to private sector fund-raising activities in this budget proposal (see para. 14 below);

(b) Capital expenditures. As part of its 1993 strategies, GCO plans to procure new computer hardware to migrate from the existing 10-year-old Wang system. The cost of the new hardware, estimated at $1.0 million, will be capitalized in accordance with GCO accounting policies. In addition, the computer hardware related to the database imaging system ($0.1 million) and the new machinery and equipment being acquired for the warehouse in Huningue ($0.4 million) will be capitalized accordingly. The corresponding depreciation of these assets has been included in the budgeted expenditures below (see paras. 78 and 81 below);

(c) Income reporting. GCO management has reviewed this policy issue with the United Nations Office of Legal Affairs and the conclusion has been reached that this policy proposal does not require a change to the existing UNICEF Financial Regulations and Rules. A proposal for the recording of contributions

for Executive Board-approved supplementary-funded programmes is included in chapter IV of the present document (see paras. 63-64 below);

(d) Criteria for core versus project posts. The Budget Planning and Review Committee (BPRC) has reviewed the application of the Board-approved policy on criteria for core and project posts and GCO income-generating activities. The section on human resources provides a description of how this policy can be applied to GCO (see paras. 21-30 below);

(e) Fund-raising Development Programme (FDP). A feasibility study will be conducted to determine whether this fund should be managed as a country programme fund, a global programme fund or a revolving fund. Recommendations will be presented to the next session of the Executive Board (see paras. 59 and 70 below);

(f) Biennial budget format. GCO will evaluate the advantages and disadvantages of utilizing a biennium budget format and changing the year-end closure dates to conform with the other divisions of UNICEF (see para. 78 below);

(g) 50 per cent net return on gross proceeds. This target will be evaluated in terms of its impact on sales volumes and access to distribution channels as contrasted with donor concerns for minimizing overhead costs (see paras. 34 and 78 below);

(h) Production study. GCO is currently undertaking a study of its production facilities to determine their cost-effectiveness and ability to meet the short- and long-term needs of sales partners (see para. 78);

(i) Staffing and organizational issues in field offices. In 1993, GCO will also undertake a complete review of GCO operations in UNICEF field offices to determine the most appropriate staffing requirements, organizational structures and responsibilities (see chap. VI).

D. Preparation of work plan and budget

11. The GCO work plan and budget for 1993 has been prepared taking into account the decisions regarding the reorganization of GCO made by the Executive Director after review by the GCO Management Committee (GMC) and the Greeting Card Committee (GCC). BPRC, chaired by the Deputy Executive Director, Operations, reviewed all post changes in line with the revised organizational structure. The budget proposals have been made within the framework of the Financial Regulations and Rules of UNICEF, including the Greeting Card Operation, Special Supplement.

12. Since the GCO work plan and budget have been developed on the basis of the revised organizational structure of GCO, new tables have been introduced to reflect the income and/or expenditures of each of the three functional groups, as well as expenditures relating to the Director's Office and UNICEF field offices. This is also consistent with the Executive Board request that detailed income and expenditure projections be presented separately for GCO income-generating areas. GCO management has also made every effort to provide budgetary information in a fully transparent format in line with Executive Board

decisions regarding improvements to budget documentation as well as applied to other UNICEF divisions.

13. Given the difficulty of separating funds raised from special events from those raised through various other fund-raising activities, such as direct-response advertising or direct mail which are carried out in conjunction with these events, and in line with the internal reorganization whereby Special Events is an integral part of the Private Sector Fund-raising Group, all private sector fund-raising figures are presented in consolidated form in table 7. As in the past, and to allow for full transparency, income and expenditures attributed directly to Special Events are shown separately in annex V.

14. Until now, GCO has charged all operating costs to "GCO products". However, with the expanded mandate of GCO, this distorts the operating performance of both card and other product sales and private sector fund-raising. To better reflect the operating performance of the two revenue-generating functional groups of GCO, to ensure full transparency and for management reporting and control, operating costs have been allocated between the Product Line and Marketing Group and the Private Sector Fund-raising Group as presented in chapters III and IV. The operating budgets for the Director's Office, Operations and Finance Group, and UNICEF field offices are presented in chapters II, V, and VI, respectively. The operating costs in the latter chapters have been allocated on the basis of headcount for rent and communication costs and net proceeds for all other costs (see annex VI). For financial reporting purposes, however, the 1993 consolidated GCO income statement is presented consistent with prior years, i.e. without any allocation of expenditures between the Product Line and Marketing Group and the Private Sector Fund-raising Group (table 1).

15. In this presentation, the budget proposed for 1993 is based on the medium projection. High and low projections are also provided in annex VII for information. Presentation of post information has combined core and project since the funding source for both categories is GCO product sales; however, a listing of all project posts at headquarters locations is presented in annex VIII.

E. Consolidated income and expenditure projections for 1993

16. As indicated in table 1, for 1993, the consolidated net operating income of GCO is projected to be $100.6 million, an increase of $19.9 million (24.6 per cent) over the 1992 budget and $7.7 million (8.3 per cent) more than 1991 actuals. This represents the total net operating income of all GCO income-generating areas: greeting card and other products ($74.8 million), and private sector fund-raising, including special fund-raising events ($26.8 million), less $1.0 million proposed for the Central and Eastern European National Committees Development Programme (see also paras. 41-42 below).

17. Consolidated expenditures are projected to be $69.2 million, which is $9.1 million or 15.1 per cent above 1992 budget, and $15.9 million or 29.8 per cent above 1991 actuals (table 1). This budget includes one-time

Table 1. GCO income statement for 1991, 1992 budget and 1993 proposed budget

	1991 Actual a/		1992 Budget a/		1993 proposed budget					
					Low projection		Medium projection		High projection	
Card sales volume (millions)	152		162		158		162		166	
	Millions of US dollars	Percentage of gross proceeds	Millions of US dollars	Percentage of gross proceeds	Millions of US dollars	Percentage of gross proceeds	Millions of US dollars	Percentage of gross proceeds	Millions of US dollars	Percentage of gross proceeds
Gross proceeds – GCO products	133.3	100.0	148.0	100.0	150.0	100.0	154.0	100.0	158.0	100.0
Less: Commissions and direct expenses at field offices	32.9	24.7	36.3	24.5	37.2	24.8	38.2	24.8	39.2	24.8
Net proceeds	100.4	75.3	111.7	75.5	112.8	75.2	115.8	75.2	118.8	75.2
Less: Cost of goods delivered	26.3	20.4	27.8	18.8	29.3	19.5	29.5	19.2	29.8	18.9
Operating costs	17.4	13.1	18.4	12.4	23.8	15.7	23.8	15.4	24.3	15.4
Add: Other income – net	5.2	3.9	6.4	4.3	7.0	4.7	7.8	5.1	8.0	5.1
Net operating income – GCO products	61.9	46.4	71.9	48.6	66.9	44.7	70.3	45.7	72.7	46.0
Private sector fund-raising – net (table 7)	31.0 b/		10.2		27.9		31.3		32.3	
Others:										
Central and Eastern European National Committees Development Programme	–		(1.4)		(0.9)		(1.0)		(1.1)	
Net operating income – consolidated	92.9		80.7		93.9		100.6		103.9	
Less: Exchange rate adjustment	8.1		–							
Transfer to special events operating account	0.8									
Write-off of prior years' accounts receivable	0.4		–							
Prior years' adjustment	1.4		–							
Net income – consolidated	82.2		80.7							

Total expenditures (Included in above statement)

GCO products (direct expenses at field offices, cost of goods delivered and operating costs)	46.4	34.8	49.0	33.1	56.0	37.3	56.4	36.6	57.2	36.2
Private sector fund-raising (operating costs and research and development)	5.8		4.7		5.4		5.9		6.3	
Private Sector Fund-raising Development Programme	1.1		5.0		5.9		5.9		5.9	
Central and Eastern European National Committees Development Programme	–		1.4		0.9		1.0		1.1	
Total expenditures – consolidated	53.3		60.1		68.2		69.2		70.5	

a/ The amounts have been restated to reflect the organizational changes resulting from the internal management review.
b/ Additional income of $5.5 million was allocated for supplementary funds and will be shown in the UNICEF financial report.

investment costs of $4.0 million for such items as migrating to a new computer platform from Wang ($1.4 million), additional investments planned to support product sales with new promotional materials ($0.9 million), proposed increases to develop new product lines ($1.0 million), increasing costs of research in markets with high market potential ($0.4 million) and the anticipated moving costs for the GCO office at Geneva ($0.3 million). Mandatory increases in the proposed budget for statutory step increases and salary scale adjustments for existing posts are approximately $1.6 million. Excluding these mandatory increases and one-time additional investments, the increase from the 1992 budget for total expenditures would be $3.5 million, or only 5.8 per cent.

18. The 1993 contribution to UNICEF general resources of $100.6 million, as indicated in table 1, will depend on the adjustments required due to possible exchange rate variations. GCO income and expenditure information is subject to currency fluctuations in relation to the United States dollar. In the present document, the December 1992 United Nations exchange rates have been used.

F. Human resources

19. GCO will maintain the commitment it made in last year's presentation to the 1992 Executive Board "to hold the line on any new posts by redeploying existing posts internally in order to maximize efficiency and to actively pursue our top priorities". In 1993, the total number of posts will remain at 288, with no additional posts requested (see table 2).

20. The GCO component of the Geneva Office has been strengthened by the redeployment of four international Professional posts from New York to Geneva. The needs of GCO Geneva will be reviewed on an ongoing basis to ensure that National Committees in Europe, which provide the largest private sector funds to UNICEF, get the support they deserve and require.

21. As with all other divisions within UNICEF, as part of the overall review of core and project posts requested by the Executive Board, GCO posts were reviewed by BPRC. The criteria for core and project posts in GCO are the same as those which are applicable to all other posts in UNICEF, as approved by the Executive Board (decision 1992/36); however, some amplification of these criteria enables them to be objectively applied to the unique income-generating objectives and roles of GCO.

22. As approved by the Executive Board, the basic core functions of any UNICEF office should be in the areas of representation, management, programme, operations and external relations. Key posts heading a division or section, in operations, and/or providing policy, management, planning and financial control, should be core posts. Within GCO, these posts are the Director, GCO, deputy directors, and key operations, finance and administration, and management information systems posts.

23. As approved by the Executive Board, there are several categories of project posts. Two of these categories are most relevant and analogous to the unique function of GCO within UNICEF of helping National Committees and UNICEF field offices to generate funds from the private sector.

Table 2. GCO core and project posts: 1992 budget and 1993 proposed budget

Category and level	1992 Budget	1993 Proposed	Variance 1993 vs. 1992
I. International Professional posts			
D-2/L-7	2	1	(1)
D-1/L-6	2	3	1
P-5/L-5	12	14	2
P-4/L-4	22	20	(2)
P-3/L-3	35	37	2
P-2/L-2	19	14	(5)
P-1/L-1	0	1	1
Total international Professional posts	92	90	(2)
II. Local posts			
General Service	176	177	1
National Officer	20	21	1
Total local posts	196	198	2
GRAND TOTAL	288	288	0

24. Most analogous to GCO circumstances is the category of extrabudgetary project posts, such as those financed in the UNICEF Supply Division and the Division of Financial Management (DFM) from procurement services income. Certain specific activities generate income, and a portion of that income pays for the cost of operating that activity. The essence of the GCO mandate is to generate funds from the private sector for UNICEF programmes. Therefore, the funding of GCO posts engaged in private sector fund-raising activities is justified as extrabudgetary, i.e. project, on the basis of the amount of income generated.

25. GCO project posts of this type are all posts in the Private Sector Fund-raising, Special Events, Sales Development, Product Development and Market Research sections. Some additional posts, within the Operations/Production Section, are also considered project posts because their continued existence depends more directly upon the income generated by GCO product sales activities.

26. The other relevant category of project posts approved by the Executive Board encompasses functions requiring "technical support, expertise and services". In the GCO context, these are functions requiring highly specialized or technical skills, generally not found in posts elsewhere in UNICEF, and which often must be based upon external experience and constantly updated. Again, these include the technical staff in Private Sector Fund-raising, Special Events, Product Line Development, Market Research and Sales Development. In this category of posts, there also must be flexibility to attract persons with the skills necessary to meet changing market conditions and emerging opportunities.

27. As a result of applying the above criteria, the number of established posts (core posts) will decrease from 140 in 1992 to 89 in 1993, with 40 staff in New York, 24 at Geneva and 25 in the field. The number of project posts (non-core posts) will increase from 148 in 1992 to 199 in 1993, with 62 in New York, 62 at Geneva and 75 in the field.

28. The total number of posts in New York will be reduced from 105 in 1992 to 102 in 1993; at Geneva, the number of posts will increase from 83 in 1992 to 86 in 1993; and the number of posts in the field will remain at 100. Twenty-three out of the 100 posts in UNICEF field offices are at GCO production centre locations and, therefore, are included in the Operations and Finance Group. Hence, there are 77 posts shown under UNICEF field offices (see table 12).

29. Out of a total of 89 core posts, 37 are in the international Professional category, 47 are General Service and five are National Officers. Out of a total of 199 project posts, 53 are in the international Professional category, 130 are General Service and 16 are National Officers.

30. In summary, GCO has a total of 90 international Professional posts, two less than in 1992, a total of 177 General Service posts, one more than in 1992, and 21 National Officer posts, one more than in 1992. For more detailed information on GCO human resources, see chapters II to VI and annexes VIII to XI. See document E/ICEF/1993/CRP.4 for a comprehensive list of GCO international Professional staff as of January 1993.

II. DIRECTOR'S OFFICE

A. 1993 objectives

31. The Director's Office is responsible for providing leadership with respect to GCO policy decisions and corporate objectives. The Director, GCO, maintains a regular dialogue on the overall strategic direction of the Division with GCO staff, National Committees, UNICEF field offices and other UNICEF divisions, especially the Division of Information (DOI), Division of Public Affairs (DPA), Programme Funding Office (PFO) and DFM.

32. The primary objectives of the Director's Office in 1993 are to oversee and manage the strategic planning process of the three functional groups, monitor the progress and implementation of the GCO work plan, and ensure that GCO achieves its established objectives within the budget approved by the Executive Board. This will be accomplished in particular through participation in GMC, GCC and BPRC. The Director's Office will also ensure the implementation of GCO human resource plans and policies through the GCO Personnel Unit.

B. Analysis of 1993 budget expenditures

33. Budgeted expenditures for the Director's Office include the costs of the Office of the Director, the Executive Assistant and the Personnel Unit and support staff. Total costs for 1993 are forecast at $1.0 million, a marginal increase when compared with the 1992 budget. The increase in the cost of travel is mainly due to the expanded GCO mandate, which necessitates increased travel (see table 3). Also included are the salary and travel costs of an internal auditor who reports to the Director of Internal Audit, at a total cost of $0.2 million.

Table 3. Director's Office: Actual expenditures for 1991, 1992 budget and 1993 proposed budget

(In thousands of United States dollars)

Expenditures	1991 Actual	1992 Budget	1993 Proposed budget	Changes 1993 vs. 1992	
				$	%
Semi-fixed costs					
Professional project posts	39	64		(64)	(100.0)
General Service project posts	86			0	0.0
Short-term assistance			10	10	0.0
Travel, conference and liaison	110	56	106	50	89.3
Office supplies and services	10	4	7	3	75.0
Furniture and office equipment	7	3	5	2	66.7
Staff training	14	30	35	5	16.7
Others a/	18	9	13	4	44.4
Total semi-fixed costs	284	166	176	10	6.0
Fixed costs					
Core posts	464	497	517	20	4.0
Other benefits	194	193	226	33	17.1
Rent	97	74	45	(29)	(39.2)
Total fixed costs	755	764	788	24	3.1
Total expenses before allocation	1,039	930	964	34	3.7
Less: allocation					
Product Line and Marketing	771	689	710	21	3.1
Private Sector Fund-raising	268	241	254	13	5.4
Total expenses after allocation	0	0	0	0	0.0

a/ Insurance, diplomatic pouch, etc.

C. Human resources

34. In 1991, the Executive Board, in the context of approving the 1991 budget for GCO, approved an L-7 post of adviser to the Executive Director, National Committee Development. Since the assignment has been completed, the post has now been abolished. This abolished post offsets the establishment of the D-1 post of Deputy Director, GCO, Operations and Finance (see table 4).

Table 4. Director's Office: Core and project posts, 1992 budget and 1993 proposed budget

Category and level	1992 Budget	1993 Proposed	Variance 1993 vs. 1992
I. International Professional posts			
D-2/L-7	2	1	(1)
D-1/L-6	0	0	0
P-5/L-5 a/	1	1	0
P-4/L-4	1	1	0
P-3/L-3	1	1	0
P-2/L-2	0	0	0
P-1/L-1	0	0	0
Total international Professional posts	5	4	(1)
II. Local posts			
General Service	5	6	1
National Officer	0	0	0
Total local posts	5	6	1
GRAND TOTAL	10	10	0

a/ This refers to the post of internal auditor funded from the GCO budget.

III. PRODUCT LINE AND MARKETING

A. Introduction

35. The key issues facing the Product Line and Marketing Group this coming year may be summarized as follows:

(a) Growth in sales volume has significantly slowed to the point where card and product sales are stagnating. This can be attributed to several factors, some of which are outside of UNICEF's control. On the one hand, many countries are experiencing an economic recession, while others are experiencing political and social unrest. On the other hand, in many countries, limited distribution channels and the lack of market-oriented product lines have resulted in artificially low ceilings, thereby not allowing GCO to fully tap the real market potential;

(b) It has also become quite clear that specific distribution channels, such as commercial retail outlets, require a completely different commission range than is currently permitted by UNICEF with the 50 per cent net return on income objective. This situation also applies to certain product lines that GCO would not want to develop and produce on a proprietary basis, but which might make eminent sense as a licensing venture. Thus, an increase in sales volume and a dollar return are in jeopardy;

(c) Without compromising the importance of regional differences, certain policies and practices relating to cards and other products, sales, marketing, distribution, pricing and promotion will need to be globalized to ensure a consistent and cohesive worldwide strategy necessary to reach the goal of maximizing funds for UNICEF.

B. 1993 objectives

36. The objectives of the Product Line and Marketing Group for 1993 are as follows:

(a) Achieve global sales of 162 million cards, an increase of 10 million, or 6.5 per cent over 1991 actuals;

(b) Augment gross proceeds from $133.3 million in 1991 to $154.0 million, an increase of $20.7 million, or 15.5 per cent;

(c) Increase net operating income after allocation from $65.2 million in 1991 to $74.8 million, an increase of $9.6 million (14.7 per cent).

C. 1993 strategies

37. In order to achieve the objectives set for 1993, the following strategies have been developed:

(a) In the area of card and other product development:

(i) Develop a modified selection and development process to speed up the time lapse between concept and product realization, and to address genuine market needs;

(ii) Develop a product policy, such as one relating to a year-round card and gift product line, that is consistent with UNICEF values, responsive to market needs and targeted to specific consumer groups;

(iii) Whenever possible, customize the product line to address specific regional and national needs in order to maximize revenue;

(iv) Integrate the UNICEF message into all items of the product line;

(v) Proactively seek and develop licensed product lines which complement the GCO-developed line;

(vi) Develop new packaging and promotion concepts to effectively showcase all UNICEF cards and other products;

(b) In the area of market development:

(i) Counteract stagnating sales due to limited distribution channels by systematically exploring alternative national, regional and global distribution channels;

(ii) Test the parallel line distribution concept in the market;

(iii) Identify special sales channels for specific target groups and for specific product categories;

(iv) Actively develop corporate partnerships in order to increase UNICEF distribution, promotion and advocacy potential;

(v) Implement a pricing policy which is not solely cost-based, but which also reflects competitive market pricing;

(vi) Study, in a number of key countries, the potential for increasing sales through commercial distribution channels under normal industry conditions. More specifically, determine and evaluate the implications of the extent to which UNICEF income would rise in absolute terms if the 50 per cent profitability requirement were lifted;

(vii) Invest significantly in additional advertising and promotions, tailor promotional materials to meet the needs of specific markets and adhere to the corporate identity programme to ensure consistency in all promotions;

(c) In the area of market research:

(i) Invest significantly in market research to better understand customer needs, interests and buying behaviour;

(ii) Identify new target groups and market segments, with a special emphasis on developing a year-round market and expanding the customer base to include greater numbers of younger customers than at the current time;

(iii) Prepare a comprehensive study of GCO competition in both the commercial sector and the non-profit sector;

(iv) Compile and administer a reference library, which would be available to sales partners, of recent market research on the card and gift markets, as well as on UNICEF in the light of other development and humanitarian organizations.

D. Corporate partnership strategy

38. GCO, in close cooperation with other UNICEF divisions and National Committees, developed a corporate partnership strategy designed to allow optimal worldwide commercialization of the UNICEF brand name through a range of fund-raising and product marketing alliances with corporate partners, as well as full protection of the UNICEF identity through a standardized set of guidelines to be followed by all National Committees and UNICEF field offices.

39. The components of this strategy include a UNICEF presentation kit, designed to present UNICEF to potential corporate partners; the UNICEF Partnership Guidelines Manual, which provides standardized guidelines and procedures for evaluating the risks and benefits of potential corporate alliances; and a training module outline to assist National Committees and UNICEF field offices in the use of these two documents.

40. The draft documents, which have been reviewed by the United Nations Office of Legal Affairs, were distributed to National Committees for use on a trial basis and will be discussed at the greeting card workshops. Later in 1993, the documents will be modified and finalized based on the input received.

E. Central and Eastern European National Committees Development Programme

41. A three-year Central and Eastern European National Committees Development Programme was approved by the 1992 Executive Board (see E/ICEF/1992/AB/L.6) to assist National Committees in covering their management expenses and expenditures for raising awareness, general advocacy, information dissemination, sales network expansion and their donor constituency-building.

42. In line with the Executive Board request, a joint planning exercise was conducted by GCO and the Central and Eastern European countries to develop individual budgets and action plans to optimize the use of these funds in 1992/93 and 1993/94. On the basis of Executive Board decision 1992/40

(E/ICEF/1992/14), GCO is now entering into the second of the three-year Central and Eastern European National Committee Development Programme and will approve requests by the designated National Committees for additional expenditures up to the amount of their total net proceeds, as indicated in annex IV.

F. 1993 budgeted income levels

43. Sales volume for 1993 is projected at 162 million cards, an increase of 4.0 million (2.5 per cent) when compared with the most recent estimate for 1992, and 10.7 million (7.1 per cent) compared with 1991 actuals (see annex III). The 1993 sales volume is projected to be comparable to that which was budgeted in 1992 (162 million) owing to the fact that, although there is an overall increase in volume, the rate of increase has slowed considerably when compared with budgeted estimates. Annex III presents 1993 sales forecasts for each major market by GCO sales region compared with 1991 actuals, the 1992 budget and the latest estimates for 1992.

44. Gross proceeds for 1993 are expected to range from a low of $150.0 million to a high of $158.0 million (table 1 and annex VII). The medium projection is $154.0 million, an increase of $6 million (4.0 per cent) over the 1992 budget and $20.7 million (15.5 per cent) over actual gross proceeds in 1991. The December 1992 United Nations exchange rates have been applied.

45. The commissions retained by National Committees ($35.1 million), together with direct expenses incurred at UNICEF field offices ($3.1 million), are projected to total $38.2 million, an increase of $1.9 million (5.2 per cent) over the 1992 budget and $5.3 million (16.1 per cent) over 1991 actuals. As noted in previous years, the 25 per cent retention has been used by National Committees to increase card and other product sales, as well as to support other activities, including private sector fund-raising, general advocacy, information dissemination and education for development, all of which are mutually supportive. For these activities, GCO also makes available additional funds through its research and development budget, the Central and Eastern European National Committees Development Programme and FDP.

46. Total expenditures for 1993 for the Product Line and Marketing Group are projected to be $38.4 million, excluding the allocation of operating costs, and $51.9 million, including the allocation (see table 5 and annex VII). Thus, there will be an increase of $6.5 million (14.4 per cent) above the amount budgeted for 1992.

47. "Other income - net" for 1993 is projected to be $7.8 million, $1.4 million (21.9 per cent) more than the 1992 budget and $2.6 million (50.2 per cent) above actual income in 1991. This additional revenue is forecast on the basis of income from licensed products, donations generated through GCO brochures and order forms, bank interest and discounts on purchases.

48. For 1993, the net operating income from the Product Line and Marketing Group is projected at $74.8 million (48.6 per cent of gross proceeds), $0.5 million (0.8 per cent) less than the 1992 budget, but $9.6 million (14.7 per cent) more than 1991 actuals. The slight decrease in net operating

Table 5. Product Line and Marketing Group:
Income and expenditures for 1991 actual, 1992 budget and 1993 proposed budget

(In thousands of United States dollars)

	1991 Actual	1992 Budget	1993 Proposed budget	Changes 1993 vs. 1992	
				$	%
Gross proceeds	133,287	148,000	154,000	6,000	4.1
Less: commissions	30,208	33,600	35,100	1,500	4.5
Net proceeds	103,079	114,400	118,900	4,500	3.9
Direct production costs					
Cards	12,668	11,690	11,130	(560)	(4.8)
Stationery products	1,964	2,707	3,145	438	16.2
Other GCO products	3,097	4,043	4,833	790	19.5
Total direct production costs	17,729	18,440	19,108	668	3.6
Indirect production costs					
Freight, duties and taxes	3,640	3,734	3,749	15	0.4
Storage	216	163	269	106	65.0
Indirect labour and benefits	301	281	293	12	4.3
Other maintenance supplies and services	96	112	137	25	22.3
Promotional materials	4,334	4,903	5,971	1,068	21.8
Total indirect production costs	8,587	9,193	10,419	1,226	13.3
Semi-fixed costs					
Professional project posts	226	531	2,299	1,768	333.0
General Service project posts	890	827	1,883	1,056	127.7
Short-term assistance	0	0	4	4	0.0
Travel, conference and liaison	682	734	926	192	26.2
Office supplies and services	35	25	26	1	4.0
Product development and design samples	611	675	1,640	965	143.0
Furniture and office equipment	33	50	146	96	192.0
Staff training	29	47	89	42	89.4
Market research and development	1,062	1,006	1,000	(6)	(0.6)
Others	8	12	20	8	66.7
Total semi-fixed costs	3,576	3,907	8,033	4,126	105.6
Fixed costs					
Core posts	1,838	1,934	240	(1,694)	(87.6)
Other benefits	822	775	47	(728)	(93.9)
Rent	270	376	476	100	26.6
Depreciation			30	30	0.0
Total fixed costs	2,930	3,085	793	(2,292)	(74.3)
Total expenses	32,822	34,625	38,353	3,728	10.8
Add: Other income	5,192	6,400	7,800	1,400	21.9
Net operating income before allocation	75,449	86,175	88,347	2,172	2.5
Less: Allocation of operating costs					
Director's Office	771	689	710	21	3.0
Operations and Finance	7,434	8,222	10,498	2,276	27.7
Field offices	2,018	1,816	2,300	484	26.7
Net operating income after allocation	65,226	75,448	74,839	(609)	(0.8)
Percentage of gross proceeds	48.9	51.0	48.6		

income from the 1992 budget to the 1993 proposed is due to the need to make significant investments in promotion, research and computer software to improve future year sales volumes and to rebuild the GCO computer platform.

G. Analysis of 1993 budgeted expenditures

49. The increase of total expenditures prior to allocation is $3.7 million over the 1992 budget (see table 5). The major components of this increase are as follows:

(a) Direct production costs of $1.2 million for stationery and other GCO products consist of a $0.4 million increase for the increased production of two stationery products ("Writing Box" and "Stationery Pack") geared towards the anticipated generation of $2.6 million in additional sales. An additional $0.8 million is due primarily to increased production costs for other existing GCO products in response to market demand;

(b) The increase of $1.1 million in promotional materials is aimed at increasing awareness of UNICEF cards and products, expanding GCO outreach to a broader public and building the foundation for future growth. This investment is critical to ensure an increased sales volume by allowing GCO and its partners to penetrate markets not yet fully tapped;

(c) The increase of $0.9 million in product design and development costs is for the development of a substantially enhanced and diversified product line to meet increased competition in GCO major markets, consumer demand in various market segments, sales partners' demands for a year-round product line and the need for additional products for UNICEF shops;

(d) The increase of $0.5 million in consolidated staff and benefit costs for this group represents statutory step increases and inflation.

H. Human resources

50. The following paragraphs explain the major post changes in the Product Line and Marketing Group (see table 6). In the international Professional category, two international Professional posts were redeployed from this group to the field, one L-5 to India and a P-4 to Brazil. One international Professional post from the Operations and Finance Group was redeployed to this group, hence the net effect is a reduction of one international Professional post. All other additions have been offset by abolishments within the group. In the General Service category, one post has been redeployed to the field.

51. In an effort to strengthen the sales and marketing team and enhance their capacity to lead and direct efforts to substantially improve sales volume and to execute the strategy outlined above, the functions of the D-1 post at Geneva will focus exclusively on the areas of product line development, market development and market research. Thus, the title of the post has been changed from Director, GCO, Geneva Area Office, to Deputy Director, GCO, Product Line and Marketing. Functions relating to fund-raising and operations and finance have been redistributed to the other two Deputy Directors.

Table 6. Product Line and Marketing Group: Core and project posts, 1992 budget and 1993 proposed budget

Category and level	1992 Budget	1993 Proposed	Variance 1993 vs. 1992
I. International Professional posts			
D-2/L-7	0	0	0
D-1/L-6	1	1	0
P-5/L-5	5	4	(1)
P-4/L-4	5	5	0
P-3/L-3	10	12	2
P-2/L-2	6	4	(2)
P-1/L-1	0	0	0
Total international Professional posts	27	26	(1)
II. Local posts			
General Service	29	28	(1)
National Officer	0	0	0
Total local posts	29	28	(1)
GRAND TOTAL	56	54	(2)

52. To enhance the market research and development areas and to be consistent with the overall strategy of identifying areas of high market potential, a Market Research Unit has been established reporting directly to the Deputy Director, GCO, Product Line and Marketing. This section will consist of two new international Professional posts of market research officers, both at the L-4 level. As a result, the junior level post which previously existed at the L-2 level has been abolished.

53. GCO has been exploring and developing licensing arrangements with corporate partners to enhance overall sales volume. To ensure that the UNICEF name and image are properly used and that legal agreements fall within United Nations standards, two international Professional posts of licensing officers, at the L-4 and L-3 levels, have been established.

54. In order to further strengthen the selling efforts globally and to coordinate the efforts of six sales development officers worldwide, it is proposed that a new market development officer at the L-4 level be established. This post will also support National Committees in Central and Eastern Europe in their emerging markets. Since one of the sales development officers out of the six was still at the junior Professional level, the responsibilities have been enhanced to match those of the other officers in the section. Thus, it is proposed to upgrade this post from L-2 to L-3.

55. Due to the need to establish priorities in the area of market research and development as well as to streamline and consolidate efforts in the development of new products, two international Professional posts have been abolished, namely, product development officer at the P-4 level and assistant product development officer at the L-2 level. This will leave three international Professionals focusing on new product development, which will be headed by a new post at the L-4 level, product development officer. This post will replace an existing post at the P-3 level with the same title.

56. To reflect the appropriate separation of responsibilities between the United States National Committee for UNICEF and GCO, an L-5 post of national sales manager has been abolished.

57. In the order and distribution unit it is proposed to establish a hierarchy of reporting relationships at different levels. The existing P-2 assistant order and distribution officer (Geneva) is proposed to be replaced by an L-3 post of order and distribution officer. The comparable post in New York at the P-3 level will be replaced by an L-2 post. Similarly, in the Promotional Support Unit, the existing P-3 post of promotional support officer (Geneva) is proposed to be replaced by an L-4 post with the same title. In New York, the P-4 post of promotional support officer will be replaced by an L-3 post.

58. To enhance GCO activities in Brazil, it was decided to redeploy a P-4 sales officer post from the Product Line and Marketing Group. The post will remain in Brazil to support selling and marketing efforts, as well as private sector fund-raising activities, not only for Brazil but for the Latin American region. The need for this post to remain in Brazil will be evaluated during the review of all GCO-funded posts as planned for in 1993.

IV. PRIVATE SECTOR FUND-RAISING

A. Introduction

59. GCO will continue to work hand in hand with National Committees and UNICEF field offices to help them develop their private sector fund-raising potential and build upon the successful efforts of previous years.

60. FDP has proven to be a solid investment for National Committees and UNICEF field offices. The Executive Board approved $12.0 million for a three-year period (E/ICEF/1991/15, decision 1991/35). As promised in document E/ICEF/1992/AB/L.6 (para. 69), the first status report on the results of this programme will be submitted to the Board at its 1993 session. This will be included in the GCO provisional report for the year ending 30 April 1993 (E/ICEF/1993/AB/L.4). During the third year, 1993/94, as indicated in E/ICEF/1991/AB/L.6, a thorough evaluation of the programme will be carried out to determine whether, and to what extent, it should be continued, and if any further funding from the GCO budget is needed. Recommendations will be submitted to the 1994 session of the Executive Board.

61. In close consultation with regional directors and UNICEF representatives this past year, 31 developing countries were identified representing each of six GCO regions as priority countries for private sector fund-raising activities. Active fund-raising is already under way in a number of countries and in 1993 GCO will work closely with UNICEF field offices in the development and implementation of their fund-raising plans.

62. The capacity of the Private Sector Fund-raising Group to respond to the needs of National Committees based in Europe will be greatly enhanced as a result of the redeployment of two posts from New York to Geneva, namely, the chief, fund-raising support, and a fund-raising officer. This will double the number of Professional staff in private sector fund-raising based in Geneva and will allow Geneva greater autonomy so that it may respond more effectively to the expressed and growing needs of the National Committees in Europe, which still provide the largest share of private sector funds.

B. Policy issues

63. GCO experience working with National Committees and UNICEF field offices in the area of private sector fund-raising has brought to light a number of issues that need to be addressed at the policy level to facilitate the effective mobilization of resources from the private sector. These issues, with corresponding recommendations, are highlighted below.

64. One of the principal objectives of UNICEF, as mandated by the Executive Board, is to give the highest priority to increasing the income level for general resources. While National Committees continue to raise funds for general resources, at times they need to focus their fund-raising efforts on a specific developing country or country programme. This is especially true when National Committees raise funds to meet emergency programme needs. Since the methodologies used to raise these funds and the support provided by GCO are the same, irrespective of the destination of these funds, UNICEF requests the Executive Board to approve that funds raised by National Committees with GCO

support may be allocated to supplementary funds as well as to general resources and, as such, reported through GCO.

65. UNICEF field offices engaged in private sector fund-raising naturally raise funds in the first instance to meet the outstanding funding needs of the programmes in their respective countries. It is therefore important that these countries be able to retain the funds they raise as additional supplementary funds. UNICEF therefore requests the Executive Board to approve that funds raised from the private sector in a developing country with GCO support may be allocated as supplementary funds for Board-approved supplementary-funded projects in the country in which the funds were raised and, as such, reported through GCO.

C. 1993 objectives

66. The overall objective of the Private Sector Fund-raising Group is to provide support, advice and, when desirable and solicited, guidance to National Committees and UNICEF field offices in the planning and implementation of their fund-raising programmes aimed at increasing the resources available to UNICEF for programmes for children in developing countries.

67. The financial target is to help National Committees and UNICEF field offices increase income from the private sector by at least 16 per cent (10 per cent above the UNICEF medium-term plan target).

D. 1993 strategies

68. The Private Sector Fund-raising Group will achieve this objective by:

(a) Working with National Committees and UNICEF field offices engaged in private sector fund-raising to develop realistic and achievable work plans;

(b) Providing, as requested, hands-on technical support in the implementation of private sector fund-raising work plans, including special fund-raising events;

(c) Developing the fund-raising materials, such as fund-raising kits and premiums, needed by National Committees and UNICEF field offices to successfully launch fund-raising campaigns;

(d) Arranging exhibits to highlight the needs of children and the urgency of making the necessary resources available to meet those needs;

(e) Keeping abreast of developments and opportunities in the area of private sector fund-raising, and identifying and testing fund-raising methodologies that have a potential for increasing the resources that can be generated from the private sector;

(f) Identifying and evaluating the potential of special events that have fund-raising potential, as well as assisting National Committees and UNICEF field offices to identify and evaluate such events at local and regional levels;

(g) Providing training in fund-raising methodologies and materials to meet the needs of the designated staff of the National Committees and UNICEF field offices, as well as of the Private Sector Fund-raising Group.

E. 1993 budgeted income levels

69. As noted above, the private sector fund-raising income and expenditure projections which follow include special fund-raising events (see table 7 and annex VII).

70. Net proceeds from GCO private sector fund-raising activities, including special fund-raising events, but excluding funds generated with GCO support that will go towards supplementary-funded programmes, are projected to be $43.1 million in 1993, an increase of $5.1 million (13.4 per cent) over the 1991 actuals.

71. The net operating income for the Private Sector Fund-raising Group for 1993 prior to the allocation of operating costs is $31.3 million. After the allocation of operating costs, the net operating income for this group is $26.8 million, which represents an increase of $20.1 million over the 1992 budget. This seemingly high increase is due to the fact that when the 1992 budget was prepared, GCO had not yet received financial results for private sector fund-raising for the 1991 fiscal year. Consequently, a very conservative income estimate was provided for the 1992 budget. Furthermore, one of the features of the GCO reorganization is to provide private sector fund-raising activities with more focus and leadership; it is expected that this heightened emphasis will lead to solid results.

Table 7. Private Sector Fund-raising Group: Income and expenditures for 1991 actual, 1992 budget and 1993 proposed budget

(In thousands of United States dollars)

	1991 Actual	1992 Budget	1993 Proposed budget	Changes 1993 vs. 1992	
				$	%
Net proceeds	37,955	20,000	43,050	23,050	115.3
Operating costs					
Professional project posts	1,161	1,602	1,743	141	8.8
General Service project posts	451	607	884	277	45.6
Travel, conference and liaison	147	261	346	85	32.6
Support services and materials	29	54	196	142	263.0
Advocacy materials	7	60	75	15	25.0
Exhibits	59	25	177	152	608.0
UNICEF House Gift shop	77	190	225	35	18.4
Equipment, supplies and freight	251	259	482	223	86.1
Core posts	182	194	118	(76)	(39.2)
Other benefits	103	140	42	(98)	(70.0)
Rent	251	202	286	84	41.6
Total operating costs	2,718	3,594	4,574	980	4,670.0
Research and development costs					
Fund-raising Development Programme	1,149	5,000	5,851	851	17.0
Public attitude surveys	109	300	250	(50)	(16.7)
Fund-raising test campaigns	574	300	500	200	66.7
Development of new methods	166	500	600	100	20.0
Analysis, compilation, etc.	32	100		(100)	0.0
Total research and development costs	2,030	6,200	7,201	1,001	16.1
Production events and organization costs	2,122	0	0	0	0.0
Total expenses	6,870	9,794	11,775	1,981	20.2
Net operating income before allocation	31,085	10,206	31,275	21,069	206.4
Less: Allocation of operating costs					
Director's Office	268	241	254	13	5.4
Operations and Finance	2,430	2,698	3,462	764	28.3
Field offices	703	629	796	167	26.6
Net operating income after allocation	27,684	6,638	26,763	20,125	303.2

F. Analysis of 1993 budgeted expenditures

72. In 1993, GCO has budgeted expenditures of $11.8 million for private sector fund-raising prior to the allocation of operating costs from the Director's Office, Operations and Finance Group and UNICEF field offices. This represents an increase of $2.0 million (20.2 per cent) over the 1992 budget (see table 7 and annex VI). The major components of this increase are as follows:

(a) At its 1991 session, the Executive Board approved the establishment of a three-year (1991-1994), $12.0 million FDP to assist National Committees and UNICEF field offices in developing their capacity for private sector fund-raising. As this programme is for a duration of three years, as approved by the Executive Board, unspent balances in prior years are carried forward to subsequent years until the end of the programme. For the 1993 budget, $5.9 million is proposed for FDP, which represents the balance remaining from the original $12.0 million approved by the Executive Board, as mentioned above. The increase of $0.9 million represents the amount over the 1992 budget for this item;

(b) The increase of $0.4 million in expenditures for supplies, freight and exhibits is primarily for the creation of advocacy materials and related distribution expenses;

(c) The increase of $0.3 million is for fund-raising test campaigns to expand the UNICEF donor base, as well as for the development of new fund-raising methods, such as company payroll deduction programmes and legacies and bequests, which often require an investment of funds before producing results;

(d) The increase of $0.2 million in consolidated staff and benefit costs for this group represents statutory step increases and inflation.

G. Human resources

73. Overall, for this functional group there is a net reduction of two international Professional posts that were redeployed to other groups. The details of the Professional posts are presented in the following paragraphs and in table 8.

74. To provide leadership and direction over the expanded mandate of GCO to promote fund-raising from the private sector, the previous post of Director, GCO, New York Area Office, has been redefined as Deputy Director, GCO, Private Sector Fund-raising.

75. It is proposed to establish an L-1 assistant exhibits officer post to support the Special Projects Section. This section is responsible for developing multi-media advocacy material and exhibits around the world. In the same section, the current P-4 post of special projects officer is being proposed for upgrading to the L-5 post of chief, Special Projects Section, to provide better management direction and control of these activities.

Table 8. Private Sector Fund-raising Group: Core and project posts, 1992 budget and 1993 proposed budget

Category and level	1992 Budget	1993 Proposed	Variance 1993 vs. 1992
I. International Professional posts			
D-2/L-7	0	0	0
D-1/L-6	1	1	0
P-5/L-5	2	3	1
P-4/L-4	8	5	(3)
P-3/L-3	5	5	0
P-2/L-2	3	2	(1)
P-1/L-1	0	1	1
Total international Professional posts	19	17	(2)
II. Local posts			
General Service	16	16	0
National Officer	2	2	0
Total local posts	18	18	0
GRAND TOTAL	37	35	(2)

76. The Special Events Section is being downsized to reflect decreases in funds generated; thus, an L-4 post, special events officer, and an L-2 post, assistant special events officer, have been abolished and redeployed to other functional groups where a greater need and fund-raising potential exist.

77. The manager of the design studio, an L-4 post, which under the new structure would have been included in this group, has been abolished as the functions were merged with the Special Projects Section mentioned above.

V. OPERATIONS AND FINANCE

A. Introduction

78. The Operations and Finance Group has always been an integral part of GCO. It includes areas such as finance, administration, planning, production, procurement, distribution and management information systems. Under the restructuring of GCO, the consensus was that these functions, which were located in New York, Geneva, Rio de Janeiro and Singapore, be integrated into a more effective team with global responsibilities and that duplication of functions performed at various locations be consolidated to the extent possible. This team is now involved in a number of projects that will lead to the modernization of GCO information systems, the improvement of quality and efficiency of the production centres, the streamlining of GCO staff structures in UNICEF field offices and the updating of accounting and financial procedures. Given the expanded mandate of GCO that has led to the development of two income-generating groups, one for product sales and one for fund-raising, it is now necessary to define clearly the operational and financial support to these two groups. Given the requirement not only to provide stronger leadership and direction to these operational activities, but also to improve internal control and audit and management functions, it is now necessary to head this area at a more senior level.

B. 1993 objectives

79. The principal objective of the Operations and Finance Group for 1993 is to maximize income for programmes for children by: (a) providing management with timely and accurate financial information; (b) supporting all revenue-generating activities by providing reliable and efficient production, procurement and logistical support; and (c) overhauling and modernizing GCO management information systems.

80. A major target for the group is to reduce the cost of goods delivered from 20 per cent in 1991 to 18.6 per cent by the end of 1993.

C. 1993 strategies

81. In order to meet the objectives set for 1993, the following strategies have been developed:

(a) Administration and finance:

(i) Develop procedures in accordance with UNICEF Financial Regulations and Rules to assist sales partners with the reporting of private sector fund-raising income, and make recommendations for changes to the Regulations and Rules, where and when appropriate;

(ii) Provide monthly and quarterly financial reports, particularly budget monitoring reports by functional group, on a timely basis with the aim of improving the internal control process;

(iii) In cooperation with the Product Line and Marketing Group, review and study the implications of adapting the 50 per cent net operating income goal, taking into account the marketing strategy to expand channels of distribution for UNICEF GCO products;

(iv) Prepare the annual GCO work plan and budget, improve procedures and schedules for the budget preparation process and draft terms of reference for a GCO Budget Committee; evaluate the advantages and disadvantages of a biennial budget process and the adaptation of the fiscal year to match UNICEF year-end; and continue a process for making budget transfers during the year to meet the changing priorities of GCO;

(v) Enhance the monitoring and follow-up process for addressing audit recommendations and queries;

(vi) Review and analyse the financial information requirements of all GCO organizational units, production centres, National Committees, UNICEF field offices and other sales partners;

(vii) Coordinate with the Management Information Systems Section on its strategies for migrating from the existing hardware base and developing overall global information systems;

(b) Management information systems:

(i) Review hardware and software requirements to plan migration from the Wang VS to a new platform;

(ii) Establish a Management Information Systems Task Force to assess user requirements in New York, Geneva, UNICEF field offices and production centres by functional group. On the basis of a tailor-made conceptual design for GCO, initiate the development of global systems, with particular emphasis on assuring proper internal control processes;

(iii) As a member of the Information Resources Management Advisory Committee, work closely with other UNICEF divisions to assure proper interface with their respective management information systems;

(iv) Provide training to staff on the new hardware as well as on the newly developed systems;

(c) Production, procurement and logistics:

(i) Review existing GCO production facilities globally with the goal of ensuring that the needs of GCO sales partners can be met in the medium and long term. At the same time, efforts will be made to reduce costs, improve quality and meet delivery schedules. This study would include cost comparisons between the existing production centres based on established criteria;

(ii) In close cooperation with the Product Line and Marketing Group and sales partners, analyse freight and delivery costs per country and determine optimal means of delivery within agreed delivery dates and develop procedures to address requirements for shipments under exceptional circumstances;

(iii) In cooperation with the Product Line and Marketing Group, promote the sale of inventory products and identify which stock is to be recycled to reduce unnecessary utilization of warehouse capacity;

(iv) Develop reliable suppliers worldwide and establish ways and means to ensure highest-quality standards.

D. Analysis of 1993 budgeted expenditures

82. To achieve a more transparent budget, all costs relating to the Operations and Finance Group are presented separately in table 9 rather than being included, as in previous years, with the costs of the Product Line and Marketing Group (see also annex VII).

83. The Operations and Finance Group comprises Finance and Administration, Operations and Management Information Systems. Total costs for 1993 are forecast to be $14.0 million, an increase of $3.0 million (27.8 per cent) compared with the 1992 budget. Excluding the one-time cost of $1.4 million relating to the purchase, conversion and customization of software for the migration from the Wang hardware platform, the increase would be $1.6 million (14.7 per cent). The major components of the $3.0 million increase are as follows:

(a) Cost of computer software, conversion and customization budgeted at $1.4 million. This investment is critically needed to meet the requirements of GCO sales partners and GCO management. Furthermore, there is also an emerging need to have a more responsive information system to meet the challenges in both existing and emerging markets. GCO is taking advantage of the migration to a new platform to update and modernize its management information systems;

(b) The increase of $1.3 million in consolidated staff costs is attributable to new posts, one Professional and two General Service ($0.2 million), statutory step and inflationary increases ($0.8 million) and the cost of training users on the new computer systems ($0.3 million);

(c) An increase of $0.3 million in the cost of depreciating assets, capitalized by GCO (leasehold improvements, plant equipment and computer hardware) in accordance with GCO accounting policies;

Table 9. Operations and Finance Group: Actual expenditures for 1991, 1992 budget and 1993 proposed budget

(In thousands of United States dollars)

Expenditures	1991 Actual	1992 Budget	1993 Proposed budget	Changes 1993 vs. 1992 $	Changes 1993 vs. 1992 %
Semi-fixed costs					
Professional project posts	476	684	1,238	554	81.0
General Service project posts	469	355	1,723	1,368	385.4
Short-term assistance	109	71	453	382	538.0
Travel, conference and liaison	269	320	402	82	25.6
Communications	368	318	512	194	61.0
Office supplies and services	195	214	262	48	22.4
Product development and design samples	0	20	30	10	50.0
Furniture and office equipment	483	494	78	(416)	(84.2)
Computer software	0	0	1,000	1,000	0.0
Computer services and maintenance	313	378	636	258	68.3
Staff training	39	119	75	(44)	(37.0)
Others a/	396	271	411	140	51.7
Total semi-fixed costs	3,117	3,244	6,820	3,576	110.2
Fixed costs					
Core posts	3,414	3,973	3,062	(911)	(22.9)
Other benefits	1,636	1,804	1,659	(145)	(8.0)
Rent	1,427	1,609	1,851	242	15.0
Depreciation	165	185	448	263	142.2
Payments to UNICEF b/	105	105	120	15	14.3
Total fixed costs	6,747	7,676	7,140	(536)	(7.0)
Total expenses before allocation	9,864	10,920	13,960	3,040	27.8
Less: allocation					
Product Line and Marketing	7,434	8,222	10,498	2,276	27.7
Private Sector Fund-raising	2,430	2,698	3,462	764	28.3
Total expenses after allocation	0	0	0	0	0.0

a/ Insurance, diplomatic pouch, etc.
b/ For common services, e. g. electronic data processing, information and legal.

(d) An increase of $0.2 million in communication costs is mainly for a direct communication link between the GCO New York and Geneva offices for the new computer hardware;

(e) An increase of $0.2 million is due to higher rent and anticipated moving costs of the GCO component of the Geneva Office;

(f) The above increases are offset by a number of reductions that net to a decrease of $0.2 million.

E. Human resources

84. In summary, for this group there is an increase of one international Professional post, the D-1 deputy director as proposed below. In the General Service area, there is an increase of two posts (see table 10).

85. In order to provide leadership and direction to this services-oriented functional group in GCO and to ensure that the financial inputs to the multitude of activities carried out by the division are properly planned, controlled and geared towards generating income, it is proposed to establish a D-1 post of deputy director, GCO (Operations and Finance) to head this group. The establishment of this post is offset by abolishing an L-7 post of adviser to the Executive Director on National Committees Development, which was in the GCO Director's Office budget.

86. In order to steer the major project of migrating to a new and modern computer platform and to provide the necessary leadership and assurance that the newly developed software meets the organizational requirements for timely and reliable information, the post of systems analyst (P-4) is proposed for upgrading to chief, management information systems, at the P-5 level.

87. In line with efforts to improve GCO procurement and logistical support, while achieving the group's goal of reducing the cost of goods to 18.6 per cent and yet maintain high standards of quality, it is proposed to upgrade the post of procurement officer from the P-3 to P-4 and the post of warehouse administrator from the P-2 to P-3 level.

88. As the Finance and Administration Section will be responsible for a modern and streamlined budgeting and planning system which will substantially add to the responsibilities of the assistant accountant, P-2, it is proposed to upgrade this post and change the title to budget officer at the P-3 level.

Table 10. Operations and Finance Group: Core and project posts, 1992 budget and 1993 proposed budget

Category and level	1992 Budget	1993 Proposed	Variance 1993 vs. 1992
I. International Professional posts			
D-2/L-7	0	0	0
D-1/L-6	0	1	1
P-5/L-5	4	5	1
P-4/L-4	8	8	0
P-3/L-3	18	19	1
P-2/L-2	10	8	(2)
P-1/L-1	0	0	0
Total international Professional posts	40	41	1
II. Local posts			
General Service	67	69	2
National Officer	2	2	0
Total local posts	69	71	2
GRAND TOTAL	109	112	3

VI. UNICEF FIELD OFFICES

A. Introduction

89. Out of its 1993 budget, GCO will fund 77 staff in UNICEF field offices who are engaged in greeting card and product sales, as well as, more recently, in private sector fund-raising activities. Since its inception, GCO has funded these posts in an effort to fully meet its mandate in these two income-generating areas. GCO will be undertaking a formal review of GCO operations and GCO-funded posts in the field to assess needs and capabilities to maximize income generated by these activities.

B. Analysis of 1993 budgeted expenditures

90. The total direct field office expenditures for 1993 are projected at $3.1 million, which is $0.6 million or 26.6 per cent above the 1992 budget (see table 11 and annex VII). Of this increase, $0.4 million is related to consolidated staff costs. Four posts, two international Professional and two General Service, have been redeployed from headquarters locations to the field. These redeployments will add approximately $0.3 million to the field operating costs. The remaining increase associated with consolidated staff and benefit costs of $0.1 million relate to statutory step and inflationary increases. The remaining overall increase in total expenditures of $0.2 million comprises increased travel costs for the additional Professional posts and higher costs of supplies and services.

Table 11. UNICEF field offices: Actual expenditures for 1991, 1992 budget and 1993 proposed budget

(In thousands of United States dollars)

Expenditures	1991 Actual	1992 Budget	1993 Proposed budget	Changes 1993 vs. 1992	
				$	%
Semi-fixed costs					
Professional project posts	111	260	447	187	71.9
General Service project posts	1,256	944	1,138	194	20.6
Travel, conference and liaison	215	121	174	53	43.8
Communications	82	76	94	18	0.0
Office supplies and services	263	204	265	61	29.9
Product development and design samples	61	40	67	27	0.0
Furniture and office equipment	16	39	49	10	25.6
Computer services and maintenance	63	0	0	0	0.0
Others a/	44	25	55	30	120.0
Total semi-fixed costs	2,111	1,709	2,289	580	33.9
Fixed costs					
Core posts	330	442	451	9	2.0
Other benefits	116	131	145	14	10.7
Rent	164	163	211	48	29.4
Total fixed costs	610	736	807	71	9.6
Total expenses before allocation	2,721	2,445	3,096	651	26.6
Less: allocation					
Product Line and Marketing	2,018	1,816	2,300	484	26.7
Private Sector Fund-raising	703	629	796	167	26.7
Total expenses after allocation	0	0	0	0	0.0

a/ Insurance, diplomatic pouch, etc.

C. Human resources

91. As a follow-up to audit recommendations and in order to strengthen the management of GCO activities in India, an L-5 post has been established, entitled GCO manager (see table 12). This post has been offset by abolishing a post at the L-5 level in the Product Line and Marketing Group. In Brazil, GCO has been operating a production centre that reports directly to GCO management in New York. This centre serves Brazil and all other GCO markets in Latin America and the Caribbean. In order to improve the selling and marketing activities, as well as to provide closer GCO management and support to the UNICEF office in Brazil and other countries in the region in the area of private sector fund-raising, a P-4 post was redeployed from the Product Line and Marketing Group. In Mexico, national capacity has been identified and a national officer post has been established, offset by abolishing an international Professional post at the L-3 level in the same office.

Table 12. UNICEF field offices: Core and project posts, 1992 budget and 1993 proposed budget

Category and level	1992 Budget	1993 Proposed	Variance 1993 vs. 1992
I. International Professional posts			
D-2/L-7	0	0	0
D-1/L-6	0	0	0
P-5/L-5	0	1	1
P-4/L-4	0	1	1
P-3/L-3	1	0	(1)
P-2/L-2	0	0	0
P-1/L-1	0	0	0
Total international Professional posts	1	2	1
II. Local posts			
General Service	59	58	(1)
National Officer	16	17	1
Total local posts	75	75	0
GRAND TOTAL	76	77	1

VII. MEDIUM-TERM PLAN, 1993-1997

92. The GCO medium-term plan (see table 13) is part of the medium-term plan of the UNICEF External Relations Group. The divisions in this group, comprising DOI, DPA, PFO and GCO, are mutually supportive and united by a common purpose.

93. The GCO medium-term plan is based on the GCO mandate in two income-generating areas, greeting cards and other product sales, as well as private sector fund-raising, including special fund-raising events, as well as its coordinating role in UNICEF exhibits and promotions.

94. The overall purpose of GCO activities is to raise additional income for UNICEF from the private sector; to increase awareness of UNICEF and its programmes of cooperation; to advocate forcefully for the improvement of the situation of children and mothers; and to encourage the active participation of individuals, organizations and corporations through volunteerism, product purchases and donations.

95. Table 13 presents the medium-term plan for GCO for the period 1993-1997. The plan is based on market trends, previous years' financial results and strategies to be developed and implemented in cooperation with National Committees and UNICEF field offices within the broader context of GCO corporate goals and UNICEF private sector income objectives.

96. The financial goals of the GCO medium-term plan are as follows:

(a) To reach a sales volume of 193 million cards by 1997;

(b) To achieve gross proceeds of $200 million by 1997;

(c) To increase income from licensed products and other sources to $9.5 million by 1997;

(d) To reach a net operating income on cards and other products of $99 million by 1997. This is before allocation of any costs to the Private Sector Fund-raising Group;

(e) To increase significantly income from the private sector through an expansion of fund-raising activities in newly industralized and selected developing countries.

Table 13. GCO medium-term plan, 1993-1997

	1991 Actual a/		1992 Budget a/		1993 Medium projection		Medium-term plan projections 1994		1995		1996		1997	
Card sales volume (millions)	152		162		162		168		175		183		193	
	Millions of US dollars	Percentage of gross proceeds	Millions of US dollars	Percentage of gross proceeds	Millions of US dollars	Percentage of gross proceeds	Millions of US dollars	Percentage of gross proceeds	Millions of US dollars	Percentage of gross proceeds	Millions of US dollars	Percentage of gross proceeds	Millions of US dollars	Percentage of gross proceeds
Gross proceeds - GCO products	133.3	100.0	148.0	100.0	154.0	100.0	162.0	100.0	175.0	100.0	188.0	100.0	200.0	100.0
Less: Commissions and direct expenses at field offices	32.9	24.7	36.3	24.5	38.2	24.8	40.4	24.9	43.2	24.7	46.0	24.5	49.0	24.5
Net proceeds	100.4	75.3	111.7	75.5	115.8	75.2	121.6	75.1	131.8	75.3	142.0	75.5	151.0	75.5
Less: Cost of goods delivered	26.3	20.4	27.8	18.8	29.5	19.2	30.5	18.8	32.5	18.6	35.0	18.6	37.0	18.5
Operating costs	17.4	13.1	18.4	12.4	23.8	15.4	23.5	14.5	23.5	13.4	23.5	12.5	24.5	12.3
Add: Other income - net	5.2	3.9	6.4	4.3	7.8	5.1	8.7	5.4	8.7	5.0	9.0	4.8	9.5	4.8
Net operating income - GCO products	61.9	45.7	71.9	48.6	70.3	45.7	76.3	47.2	84.5	48.3	92.5	49.2	99.0	49.5
Private sector fund-raising (net)	31.0 b/		10.2		31.3									
Others:														
Central and Eastern European National Committees Development Programme	-		(1.4)		(1.0)									
Net operating income - consolidated	92.9		80.7		100.6									
Less: Exchange rate adjustment	8.1		-		-									
Transfer to special events operating account	0.8													
Write-off of prior years' accounts receivable	0.4		-		-									
Prior years' adjustment	1.4		-		-									
Net income - consolidated	82.2		80.7		100.6									
TOTAL EXPENDITURES (included in above statement)														
GCO products (direct expenses at field offices, cost of goods delivered and operating costs)	46.4	34.8	49.0	33.1	56.4	36.6	57.0	35.2	59.5	34.0	62.0	33.0	65.0	32.5
Private sector fund-raising	5.8		4.7		5.9									
Private Sector Fund-raising Development Programme	1.1		5.0		5.9									
Central and Eastern European National Committees Development Programme	-		1.4		1.0									
Total expenditures - consolidated	53.3		60.1		69.2									

a/ The amounts have been restated to reflect the organizational changes resulting from the internal management review.
b/ Additional income of $5.5 million was allocated for supplementary funds and will be shown in the UNICEF financial report.

VIII. DRAFT RESOLUTIONS

97. The draft resolutions of the Committee on Administration and Finance relating to the GCO budget for the 1993/94 fiscal year are presented below.

A. Greeting card and related operations (GCO) budgeted expenditures for the 1993 season

The Committee on Administration and Finance

Recommends that the Executive Board:

(a) Approve for the fiscal year 1 May 1993 to 30 April 1994 budgeted expenditures of $69.2 million as detailed below and summarized in column II of annex VII:

	(In millions of United States dollars)
Director's office	1.0
Product line and marketing	38.3
Private sector fund-raising	11.8
Operations and finance	14.0
UNICEF field offices	3.1
Subtotal a/	68.2
Central and Eastern European National Committees Development Programme	1.0
Total expenditures - consolidated b/	69.2

(b) Authorize the Executive Director:

(i) To incur expenditures as summarized in column II of annex VI and to increase the expenditures up to the level indicated in column III of annex VI should the apparent demand before and during the season necessitate, and, accordingly, to reduce expenditures below the level indicated in column II to the extent necessary, should the demand decrease;

(ii) To transfer funds when necessary between the various budgets as detailed under (a) above;

(iii) To spend an additional amount between Executive Board sessions, when necessary, owing to currency fluctuations, to ensure the continued operation of GCO.

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a/ For details, see tables 3, 5, 7, 9 and 11.

b/ For details, see table 1.

B. Budgeted income for the 1993 season

The Committee on Administration and Finance

Recommends that the Executive Board note that for the fiscal year 1 May 1993 to 30 April 1994, GCO net proceeds are budgeted at $169.8 million as shown in column II of annex VII.

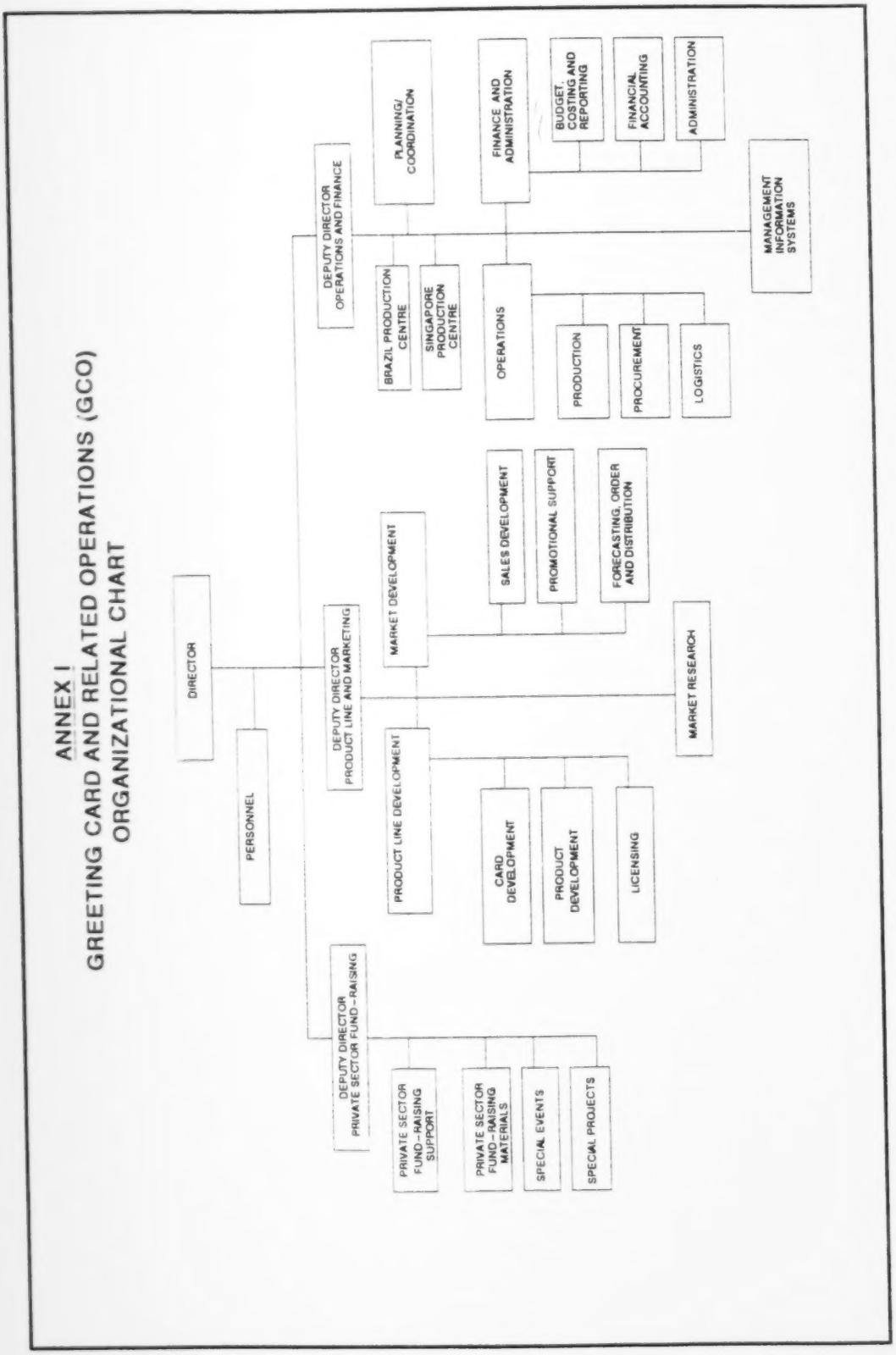
C. Policy issues

The Committee on Administration and Finance

Recommends that the Executive Board:

Approve the 288 posts as indicated in table 2.

ANNEX I
GREETING CARD AND RELATED OPERATIONS (GCO)
ORGANIZATIONAL CHART



Annex II

GREETING CARD AND RELATED OPERATIONS (GCO) ORGANIZATIONAL STRUCTURE

A. Overview

1. GCO was established by the Executive Board in 1951 as an integral part of UNICEF. Its mission is to raise funds for UNICEF in cooperation with National Committees for UNICEF, UNICEF field offices and other partners; to make people aware of UNICEF, its aims and activities; and to give them the opportunity to take part in UNICEF work.

2. The GCO mandate encompasses two income generating areas - greeting card and other product sales and private sector fund-raising, including special fund-raising events - which aim to maximize income for UNICEF from the public at large. Additionally, GCO has responsibility for the UNICEF graphic identity and corporate partnership guidelines, which are designed to present a consistent and unified image of UNICEF to the world, as well as for coordinating UNICEF exhibitions and promotions.

B. Roles and responsibilities

3. GCO provides the following support to National Committees, UNICEF field offices and other partners in their efforts to generate funds for UNICEF from the private sector:

(a) Designs, develops and manufactures greeting cards and other products for sale by sales partners worldwide, identifies product licensing opportunities and establishes UNICEF sales policies and procedures;

(b) Develops a wide range of marketing communications materials, including catalogues, direct mail, advertising, promotional items and point-of-sale materials for use by sales partners;

(c) Develops marketing objectives, strategies and action plans as part of the annual work plan and budget developed in cooperation with sales partners;

(d) Provides additional sales support and training through its regional sales managers, as well as market research assistance;

(e) Assists National Committees and UNICEF field offices in the development, testing and implementation of a wide range of private sector fund-raising programmes, and explores new opportunities for raising funds from the private sector;

(f) Coordinates international and transnational fund-raising events and provides technical support to National Committees and UNICEF field offices in the development of special fund-raising events at the national level;

(g) Develops a variety of fund-raising, advocacy, promotional and exhibit materials for use by National Committees, UNICEF field offices and other partners;

(h) Provides training, guidance and technical support in the areas of all card and other product sales, private sector fund-raising, special fund-raising events, and operations and finance;

(i) Serves as focal point for the UNICEF graphic identity and corporate partnership guidelines;

(j) Coordinates with other UNICEF divisions, e.g., DOI, PFO, DPA, DFM and the Programme Division, in the development and implementation of annual external relations and fund-raising work plans.

C. Organizational structure

4. GCO comprises the Director's Office and three functional groups - Product Line and Marketing, Private Sector Fund-Raising, and Operations and Finance - each of which is headed by a deputy director. The Director, GCO, who is responsible for GCO worldwide, is accountable to the Executive Director through the Greeting Card Committee and, between sessions, through the Deputy Executive Director, External Relations. The Director's Office is also supported by the GCO Personnel Unit.

5. While GCO is headquartered in New York, a significant number of its staff are based in Geneva, which allows GCO to be in close geographical proximity to the National Committees in Europe who currently generate a substantial portion of UNICEF income from the private sector. In line with the GCO global structure, GCO Geneva is comprised of International Professional and General Service staff in all three of GCO functional groups: Product Line and Marketing; Private Sector Fund-raising; and Operations and Finance. The Deputy Director, Product Line and Marketing, is based in Geneva and has global responsibility for this entire area. The staff, which also include several section chiefs, provide marketing, fund-raising, operational and financial management support to National Committees, UNICEF field offices and other partners worldwide.

6. In addition to its New York and Geneva locations, GCO operates four regional production and distribution centres: Secaucus, New Jersey, United States; Rio de Janiero/Sao Paulo, Brazil; Singapore; and Huningue, France.

D. Product Line and Marketing Group

7. The Product Line and Marketing Group is headed by a deputy director and is comprised of three sections: Product Development; Market Development; and Market Research. This group serves as secretariat for the annual greeting card workshop for National Committees, as well as for the four regional greeting card workshops for UNICEF field offices.

8. The Product Development Section is responsible for the design, development and manufacture of UNICEF card and product line worldwide, as well as for identifying product licensing opportunities. This section is comprised of three units: Card Development; Product Development; and Licensing.

9. The Market Development Section is responsible for providing sales, marketing and service support to National Committees, UNICEF field offices and other sales partners in

their card and product sales. This section is comprised of three units: Sales Development; Promotional Support; and Forecasting, Order and Distribution.

10. The Market Research Section performs market research and analysis in support of product and market development efforts and private sector fund-raising activities in cooperation with National Committees, UNICEF field offices and other sales partners.

E. Private Sector Fund-raising Group

11. The Private Sector Fund-raising Group is headed by a deputy director and is composed of four sections or units: Fund-raising Support, Fund-raising Materials, Special Events and Special Projects.

12. The Fund-raising Support Section provides support, advice and, when desirable and solicited, guidance to National Committees and UNICEF field offices in the development of their fund-raising plans, programmes and activities. These include direct mail campaigns; mass appeals through print and electronic media; major gifts such as legacies and bequests; corporate partnerships such as joint promotions, cause-related marketing campaigns, payroll deduction programmes and the "Change for Good" collection programme; and other fund-raising activities such as lotteries and National UNICEF Day promotions. In addition, this section administers FDP and also serves as secretariat for the annual workshop on private sector fund-raising and for the biannual meetings of the Working Group on Private Sector Fund-raising.

13. The Fund-raising Materials Unit develops special packages of material on UNICEF-supported programmes, themes and emergency activities for use by National Committees and UNICEF field offices in their fund-raising efforts. This unit also develops a variety of other fund-raising materials, such as the "Review of the Year" and the Pocket Diary. Additionally, the unit coordinates fund-raising training for National Committees and UNICEF field offices.

14. The Special Events Section acts as a "clearing-house" within UNICEF, in close cooperation with DPA, for all special fund-raising events supported by UNICEF. It also takes the lead in coordinating international and transnational events, including radio and television, aimed at generating additional resources for UNICEF. Additionally, this section provides support to National Committees and UNICEF field offices in developing special fund-raising events at the national level or in capitalizing on events already planned or under development by others.

15. The Special Projects Section oversees the development of promotional, advocacy, exhibition and multi-media materials for UNICEF for use by headquarters, National Committees and UNICEF field offices, and ensures the uniform application of the UNICEF logo and identification standards on all UNICEF materials. This section also directs the work of the GCO design studio, the UNICEF House Visitor's Centre and the UNICEF House Gift Shop.

F. Operations and Finance Group

16. The Operations and Finance Group is headed by a deputy director and is comprised of three sections: Operations and Production; Finance and Administration; and Management Information Systems; two production centres: GCO Brazil and GCO Singapore; and a Planning and Coordination Unit.

17. The Operations Section is responsible for overseeing the purchase and/or production of all UNICEF products, services, equipment and materials, as well as for quality control, warehousing and shipping. It is comprised of three units: Production; Logistics; and Procurement.

18. The Finance and Administration Section is responsible for the budget, accounting and administrative functions of GCO; for producing GCO financial reports; and for providing financial management support to National Committees, UNICEF field offices and others sales partners. This section is comprised of two units: Budget; Reporting and Administration; and Financial Accounting.

19. The Management Information Systems Section is responsible for developing, implementing and maintaining global systems and procedures to enhance organizational efficiency and productivity, for supporting office automation and information processing functions in GCO, and for assessing and helping to improve the technical capabilities of National Committees and UNICEF field offices.

20. The two production centres in Brazil and Singapore are responsible for producing and/or purchasing, warehousing and distributing cards and other products for the Latin American/Caribbean and the Asia regions, respectively. In addition to the production, these centres also provide assistance in sales, private sector fund-raising and they also handle financial and administrative matters on behalf of GCO. As a result, these two production centres report directly to the Deputy Director, GCO (Operations and Finance).

G. Special management committees

21. GCC is a decision-making body, as well as an advisory body, that reviews the major trends and directions of GCO and its policy mandates. This committee is comprised of the Executive Director of UNICEF (Chairperson); Deputy Executive Director, External Relations (Executive Vice-Chairperson); Deputy Executive Director, Operations; Deputy Executive Director, Programmes; the Comptroller; and the Director, GCO. The Deputy Director, GCO, acts as its secretary. Other division directors are asked to participate in GCC meetings on an invitation basis as necessary.

22. GMC is comprised of the Director, GCO, and the three Deputy Directors, GCO (Product Line and Marketing, Private Sector Fund-raising, Operations and Finance) and is designed to strengthen management control and coordination in GCO by monitoring progress against agreed upon objectives and work plans. This committee sets and monitors the implementation of GCO corporate goals; reviews budgets and financial results; and discusses policy proposals, human resource matters and other general management issues. Its members maintain close relations with National Committees and UNICEF field offices and consult with them, especially during the work planning process.

23. The GCO Budget Committee is chaired by the Deputy Director, GCO (Operations and Finance) and comprises representatives from each of the functional groups. It advises and makes recommendations to the Director, GCO, with regard to the allocation and reallocation of both human and financial resources and monitoring of their effective utilization; budget guidelines, scheduling and policies; the consolidated budget based on submissions received from each functional group; and organizational structures, including all categories of staff.

24. The UNICEF International Art Committee recommends annually artwork for use in UNICEF card and product designs. This committee consists of the Director, GCO, who serves as Chairperson, and numerous professionals and National Committee representatives from all over the world with art, design, marketing and regional expertise, as well as a knowledge of UNICEF, its values and its work.

25. The Special Events Headquarters Advisory Committee (SEHAC) is chaired by the Deputy Director, Private Sector Fund-raising, GCO, and involves all functional divisions of UNICEF with responsibility for decisions pertaining to the selection, implementation, monitoring and evaluation of international special fund-raising events.

Annex III
GREETING CARD SALES BY REGION, 1991–1993

(In thousands of cards)

Country/region	1991 Actual	1992 Budget a/	1992 Estimate	1993 Forecast Low	1993 Forecast Medium	1993 Forecast High
Canada	5,573		5,900		6,200	
United States of America	9,536		10,800		11,000	
Total North America – Region I	15,109	19,000	16,700	16,000	17,200	18,000
Argentina	755		750		800	
Brazil	4,682		5,000		5,200	
Chile	260		300		330	
Colombia	1,232		1,330		1,400	
Ecuador	399		430		460	
Mexico	670		820		865	
Peru	452		500		550	
Uruguay	402		420		440	
Venezuela	171		190		215	
Other countries	927		930		990	
Total Latin America and Caribbean – Region II	9,950	11,300	10,670	10,800	11,250	11,700
Bangladesh	117		140		170	
Hong Kong	600		640		680	
Indonesia	534		575		630	
Japan	5,917		6,290		6,500	
Republic of Korea	318		400		470	
Malaysia	237		260		300	
Philippines	365		390		420	
Singapore	194		220		240	
Sri Lanka	86		110		130	
Thailand	213		250		280	
Other countries	200		230		270	
Total Asia – Region III	8,781	7,500	9,505	9,500	10,090	10,500
Australia	2,093		2,000		2,200	
India	6,256		5,500		5,750	
New Zealand	411		420		450	
Pakistan	543		510		560	
Other countries	10		0		0	
Total Pacfic, India & Pakistan – Region IV	9,313	10,550	8,430	8,000	8,960	9,400
Austria	1,814		1,900		2,100	
Belgium	2,283		2,400		2,500	
Denmark	2,018		2,000		2,100	
Finland	2,039		2,100		2,300	
France	15,360		15,100		15,500	
Germany	16,942		17,600		18,000	
Greece	3,251		3,450		3,800	
Italy	10,177		9,500		10,200	
Ireland	502		600		625	
Netherlands	7,229		7,600		8,000	
Norway	2,073		1,900		2,100	
Portugal	2,578		2,500		2,800	
Spain	16,027		15,900		17,100	
Sweden	2,762		3,200		3,600	
Switzerland	4,633		4,500		4,800	
Turkey	4,228		4,100		4,400	
United Kingdom	2,623		3,020		3,250	
Central and Eastern European countries	6,479		8,130		5,300	
Other countries	961		956		1,050	
Total Europe – Region V	103,979	108,350	108,350	109,000	109,525	111,000
Africa, Middle East and N. Africa – Region VI	4,380	5,300	4,611	4,700	5,200	5,400
Total all regions	151,512	162,000	158,266	158,000	162,225	166,000

a/ This represents the low projection as amended at the 1992 Executive Board.

Annex IV
CENTRAL AND EASTERN EUROPEAN NATIONAL COMMITTEES DEVELOPMENT PROGRAMME:
1992 BUDGET AND 1993 PROPOSED BUDGET

(In thousands of United States dollars)

	1992 Budget	1993 Proposed budget		
		Low projection	Medium projection	High projection
Gross proceeds				
Sales in Central and Eastern European countries	1,200.0	1,200.0	1,350.0	1,500.0
Less:				
Retention/commission (25 per cent)	300.0	300.0	337.5	375.0
Net proceeds a/	900.0	900.0	1,012.5	1,125.0
Add:				
Cost of advisory services	230.0	0.0	0.0	0.0
Sales promotion materials	300.0	0.0	0.0	0.0
Combined cost of services and materials	530.0	0.0	0.0	0.0
Total cost of the National Committees Development Programme for Central and Eastern European countries	1,430.0	900.0	1,012.5	1,125.0

a/ Total level eligible for allotment to National Committees development objectives in Central and Eastern Europe.

Annex V
SPECIAL EVENTS:
INCOME AND EXPENDITURES FOR 1991 ACTUAL, 1992 BUDGET AND 1993 PROPOSED BUDGET

(In thousands of United States dollars)

	1991 Actual	1992 Budget	1993 Proposed budget Low projection	Medium projection	High projection
Net proceeds	3,967	5,000	1,000	1,250	2,000
Operating costs					
Professional project posts	540	661		413	
General Service project posts	87	124		83	
Training and liaison	46	144		111	
Communications	39	66		35	
Equipment and rent	79	65		39	
Miscellaneous supplies	11	12		22	
Total operating costs	802	1,072	703	703	800
Research and development costs					
Survey and testing	108	100		100	
Project development	60	300		300	
Total research and development costs	168	400	200	400	500
Production and events organization costs	2,122	b/			
Net operating income	875 a/	3,528	97	147	700

a/ Transfer to special operating account shown separately in the income statement.

b/ For 1992, SEHAC has approved production costs for Danny Kaye International Children's Awards of $2.6 million.

Annex VI
SUMMARY OF NET OPERATING INCOME BY FUNCTIONAL GROUP SHOWING EFFECT OF ALLOCATION
(1 MAY 1993 – 30 APRIL 1994)

(In thousands of United States dollars)

	Product Line and Marketing Group	Private Sector Fund-raising Group	Total
Net operating income before allocation	88,347	31,275	119,622
Less: allocation of expenditures a/			
Director's Office (table 3)	710	254	964
Operations and Finance Group (table 9)	10,498	3,462	13,960
Field offices (table 11)	2,300	796	3,096
Total expenditures allocated	13,508	4,512	18,020
Net operating income after allocation	74,839	26,763	101,602
Less: Central and Eastern European National Committees Development Programme (annex IV)			1,012
Net operating income – consolidated (table 1)	74,839	26,763	100,590

a/ Allocation of rent and communications costs based on head count; other expenditures based on net proceeds.

Annex VII
RANGE OF BUDGETED INCOME AND EXPENDITURES FOR THE FISCAL YEAR 1 MAY 1993 – 30 APRIL 1994

(In millions of United States dollars)

	I Low projection	II Medium projection	III High projection
Budgeted income			
Gross proceeds – GCO products (table 1)	150.0	154.0	158.0
Deduct: Commissions	34.1	35.1	36.1
Net proceeds	115.9	118.9	121.9
Add: Other income – net (table 1)	7.0	7.8	8.0
Net proceeds – GCO products (table 1)	122.9	126.7	129.9
– Private sector fund–raising (table 7)	39.2	43.1	44.5
Total net proceeds	162.1	169.8	174.4
Budgeted expenditures			
Director's Office (table 3)	1.0	1.0	1.1
Product Line and Marketing Group (table 5)	38.0	38.3	38.7
Private Sector Fund–raising Group (table 7)	11.2	11.8	12.4
Operations and Finance Group (table 9)	14.0	14.0	14.1
Field offices (table 11)	3.1	3.1	3.1
Central and Eastern European National Committees Development Programme (annex IV)	0.9	1.0	1.1
Total expenditures–consolidated (table 1)	68.2	69.2	70.5
Net operating income – consolidated (table 1)	93.9	100.6	103.9

Annex VIII

1993 PROJECT POSTS – NEW YORK AND GENEVA (ESTABLISHED/ABOLISHED)

PAT number	Level	Post title	Functional unit	Duty station
93655	L-5	Chief, Fund-Raising Support	Fund-raising Support	GE
89804	L-5	Chief, Special Events	Special Events	NY
93481	L-5	Chief, Special Projects	Special Projects	NY
93476	L-5	Chief, Product Line Development	Product Line Development	GE
02010	L-5	Chief, Card Products Development	Product Line Development	GE
02009	L-5	Senior card products development officer	Product Line Development	NY
93464	L-5	Chief, Market Development	Market Development	NY
89556	L-4	Fund-raising support officer	Fund-raising Support	GE
83395	L-4	Fund-raising support officer	Fund-raising Support	NY
90276	L-4	Fund-raising support officer	Fund-raising Support	NY
93465	L-4	Fund-raising materials officer	Fund-raising Materials	NY
89806	L-4	Special events officer	Special Events	NY
93477	L-4	Products development officer	Product Line Development	GE
93478	L-4	Licensing officer	Product Line Development	NY
93470	L-4	Market research officer	Market Research	GE
93663	L-4	Market development officer	Market Development	GE
93472	L-4	Promotional support officer	Market Development	GE
55007	L-4	Production and quality control officer	Operations	GE
02040	L-4	Production and quality control officer	Operations	NY
90278	L-3	Fund-raising support officer	Fund-raising Support	GE
93466	L-3	Fund-raising support officer	Fund-raising Support	GE
89807	L-3	Special events officer	Special Events	NY
90381	L-3	Design officer	Special Projects	NY
87512	L-3	Manager, UNICEF House Visitor's Centre	Special Projects	NY
92629	L-3	Card products development officer	Product Line Development	GE
84323	L-3	Licensing officer	Product Line Development	NY
93471	L-3	Market research officer	Market Research	NY
83411	L-3	Sales development officer	Market Development	GE
83412	L-3	Sales development officer	Market Development	GE
87510	L-3	Sales development officer	Market Development	GE
91533	L-3	Sales development officer (Asia)	Market Development	NY
91534	L-3	Sales development officer (Latin America/Caribbean)	Market Development	NY
90280	L-3	Sales development officer (North America)	Market Development	NY
93473	L-3	Promotional support officer	Market Development	NY
93474	L-3	Forecasting, order and distribution officer	Market Development	GE
02033	L-3	Production manager	Operations	NY
87412	L-3	Quality control officer	Operations	NY
55009	L-3	Production control officer	Operations	GE
87403	L-3	Quality control officer	Operations	GE
91543	L-3	Production control officer	Operations	GE
92630	L-3	Production control officer	Operations	GE
02004	L-3	Procurement officer	Operations	NY
91537	L-2	Assistant documentation officer	Fund-raising Materials	NY
89809	L-2	Assistant special events officer	Special Events	NY
92626	L-2	Assistant card products development officer	Product Line Development	NY
02011	L-2	Assistant products development officer	Product Line Development	NY
90281	L-2	Assistant Products Development officer	Product Line Development	GE
93475	L-2	Assistant Order and Distribution officer	Market Development	NY
55010	L-2	Assistant production planning officer	Operations	GE
91536	L-2	Assistant procurement officer	Operations	NY

Annex VIII (continued)

PAT number	Level	Post title	Functional unit	Duty station
02018	L-2	Assistant shipping officer	Operations	NY
93468	L-1	Assistant exhibits officer	Special Projects	NY
84322	G-7	Senior marketing assistant	Market Research	NY
02019	G-7	Senior publicity assistant	Market Development	NY
02487	G-7	Senior order and distribution assistant	Market Development	GE
02277	G-7	Senior publicity assistant	Operations	GE
55016	G-7	Senior procurement assistant	Operations	GE
02035	TC-7	Printshop foreman	Operations	NY
86510	G-6	Fund-raising analysis assistant	Fund-raising Materials	NY
87543	G-6	Fund-raising materials assistant	Fund-raising Support	GE
91538	G-6	Fund-raising assistant	Fund-raising Support	GE
02042	G-6	Design/graphic assistant	Special Projects	NY
88364	G-6	Design/graphic assistant	Special Projects	NY
88363	G-6	Typesetter	Special Projects	NY
93469	G-6	Special projects assistant	Special Projects	NY
02045	G-6	Card products development assistant	Product Line Development	GE
83410	G-6	Products development assistant	Product Line Development	NY
02280	G-6	Products development assistant	Product Line Development	GE
85508	G-6	Licensing assistant	Product Line Development	NY
55045	G-6	Market research assistant	Market Research	GE
87509	G-6	Sales Assistant	Market Development	NY
55044	G-6	Promotion assistant	Market Development	GE
86521	G-6	Promotion assistant	Market Development	GE
91542	G-6	Promotion assistant	Market Development	GE
55011	G-6	Collating assistant	Operations	GE
91544	G-6	Collating assistant	Operations	GE
02006	G-6	Procurement assistant	Operations	NY
55028	G-6	Shipping/warehouse assistant	Operations	GE
55019	G-6	Supervisor, Huningue warehouse	Operations	GE
90283	G-5	Fund-raising analysis assistant	Fund-raising Support	NY
02013	G-5	Card products development assistant	Product Line Development	NY
86509	G-5	Administrative assistant	Product Line Development	NY
89569	G-5	Senior secretary	Market Development	GE
86501	G-5	Senior secretary	Market Development	GE
87553	G-5	Senior secretary	Market Development	GE
93484	G-5	Promotion assistant	Market Development	NY
02041	G-5	Quality control assistant	Operations	NY
55018	G-5	Procurement/bid edit clerk	Operations	GE
03077	G-5	Procurement/bid edit clerk	Operations	GE
83416	G-5	Senior shipping clerk	Operations	GE
90284	G-5	Senior shipping clerk	Operations	GE
55027	G-5	Senior invoice certification clerk	Operations	GE
83418	G-4	Senior secretary	Fund-raising Support	NY
89570	G-4	Senior secretary	Fund-raising Support	GE
93467	G-4	Senior secretary	Fund-raising Support	GE
89811	G-4	Senior secretary	Special Events	NY
89812	G-4	Senior secretary	Special Events	NY
93483	G-4	Senior secretary	Special Projects	NY
90385	G-4	Administrative clerk	Special Projects	NY
55017	G-4	Senior secretary	Product Line Development	GE
90288	G-4	Senior secretary	Product Line Development	GE
55038	G-4	Senior secretary	Product Line Development	GE
90384	G-4	Administrative clerk	Product Line Development	NY
91541	G-4	Senior secretary/clerk	Market Research	GE
84319	G-4	Data processing clerk	Market Research	NY

Annex VIII (continued)

PAT number	Level	Post title	Functional unit	Duty station
02022	G-4	Senior secretary	Market Development	NY
84321	G-4	Senior secretary	Market Development	NY
02020	G-4	Senior secretary	Market Development	NY
55008	G-4	Senior secretary	Operations	GE
02008	G-4	Senior secretary	Operations	NY
03086	G-4	Administrative clerk	Operations	GE
55026	G-4	Administrative clerk	Operations	GE
55022	G-4	Warehouse control	Operations	GE
02275	TC-4	Store/warehousing supervisor	Operations	NY
02044	TC-4	Assistant shipping foreman	Operations	NY
02276	TC-4	Warehouse controller	Operations	NY
02037	TC-4	Packaging supervisor	Operations	NY
55020	G-3	Warehouse clerk	Operations	GE
91539	G-3	Clerk	Administration/Finance	GE
55023	G-2	Warehouse clerk, reception	Operations	GE
55024	G-2	Warehouse clerk, delivery	Operations	GE
02435	G-1	Warehouseman	Operations	GE
87405	G-1	Warehouseman	Operations	GE
87406	G-1	Warehouseman	Operations	GE

International Professional	52
General Service	72
TOTAL	124

Annex IX
DETAILS OF INTERNATIONAL PROFESSIONAL POST CHANGES (ESTABLISHED/ABOLISHED)

PAT number	Duty station	Post title	Functional group	Level	Type of action	Count
91019	NY	Special adviser to the Executive Director	Director's Office	L-7	Abolished	-1
91019	NY	Deputy director, Operations and Finance	Operations and Finance	D-1	Established	+1
88295	GE	Chief, Marketing/Sales	Product Line and Marketing	P-5	Abolished	-1
02014	NY	Chief, Marketing/Sales	Product Line and Marketing	P-5	Abolished	-1
93655	GE	Chief, Fund-Raising Support	Private Sector Fund-Raising	L-5	Established	+1
84316	NY	National sales manager	Product Line and Marketing	L-5	Abolished	-1
93676	India	GCO manager	Field	L-5	Established	+1
93481	NY	Chief, Special Projects	Private Sector Fund-Raising	L-5	Established	+1
89723	NY	Chief, Fund-Raising Support	Private Sector Fund-Raising	L-5	Abolished	-1
93476	GE	Chief, Product Line Development	Product Line and Marketing	L-5	Established	+1
93464	NY	Chief, Market Development	Product Line and Marketing	L-5	Established	+1
02021	NY	Product development officer	Product Line and Marketing	P-4	Abolished	-1
83414	NY	Special projects officer	Private Sector Fund-Raising	P-4	Abolished	-1
02016	NY	Publicity and promotion officer	Product Line and Marketing	P-4	Abolished	-1
02017 a/	Brazil	Sales officer	Field	P-4	Established	+1
02017 a/	NY	Sales officer	Product Line and Marketing	P-4	Abolished	-1
93470	GE	Market research officer	Product Line and Marketing	L-4	Established	+1
93472	GE	Promotional support officer	Product Line and Marketing	L-4	Established	+1
90277	NY	Manager, Design Studio	Private Sector Fund-Raising	L-4	Abolished	-1
93477	GE	Product development officer	Product Line and Marketing	L-4	Established	+1
89554	NY	Reports and documentation officer	Private Sector Fund-Raising	L-4	Abolished	-1
93478	NY	Licensing officer	Product Line and Marketing	L-4	Established	+1
93663	GE	Market development officer	Product Line and Marketing	L-4	Established	+1
89805	NY	Special events officer	Private Sector Fund-Raising	L-4	Abolished	-1
93465	NY	Fund-raising materials officer	Private Sector Fund-Raising	L-4	Established	+1
55040	GE	Promotion and merchandising officer	Product Line and Marketing	P-3	Abolished	-1
02015	NY	Order and distribution officer	Product Line and Marketing	P-3	Abolished	-1
55041	GE	Product development officer	Product Line and Marketing	P-3	Abolished	-1
93474	GE	Forecasting, order and distribution officer	Product Line and Marketing	L-3	Established	+1
89555	NY	Fund-raising officer	Private Sector Fund-Raising	L-3	Abolished	-1
93466	GE	Fund-raising support officer	Private Sector Fund-Raising	L-3	Established	+1
84324	Mexico	GCO manager	Field	L-3	Abolished	-1
93473	NY	Promotional support officer	Product Line and Marketing	L-3	Established	+1
93471	NY	Market research officer	Product Line and Marketing	L-3	Established	+1
55025	GE	Assistant order and distribution officer	Product Line and Marketing	P-2	Abolished	-1
94315	GE	Computer programmer	Operations and Finance	P-2	Established	+1
93475	NY	Assistant order and distribution officer	Product Line and Marketing	L-2	Established	+1
89808	NY	Assistant special events officer	Private Sector Fund-Raising	L-2	Abolished	-1
86517	NY	Computer programmer	Operations and Finance	L-2	Abolished	-1
90279	NY	Assistant product development officer	Product Line and Marketing	L-2	Abolished	-1
91540	GE	Assistant market analyst	Product Line and Marketing	L-2	Abolished	-1
93468	NY	Assistant exhibits officer	Private Sector Fund-Raising	L-1	Established	+1
Total						-2

a/ Post redeployed from New York to Brazil with same PAT number.

Annex X
DETAILS OF INTERNATIONAL PROFESSIONAL POST RECLASSIFICATIONS BY GRADE AND OFFICE: 1994–1995 proposed

1992 Level	1994 Level	PAT number	Functional group	Post title	Duty station
P–4	P–5	02259	Operations and Finance	Chief, Management Information Systems	NY
P–3	P–4	02269	Operations and Finance	Procurement officer	GE
P–2	P–3	86503	Operations and Finance	Budget officer	NY
P–2	P–3	87551	Operations and Finance	Warehouse administrator	GE–HU
L–2	L–3	92629	Product Line and Marketing	Card development officer	GE
L–2	L–3	90289	Product Line and Marketing	Sales development officer	NY
Total		6			

Annex XI
DETAILS OF INTERNATIONAL PROFESSIONAL POST CONVERSIONS BETWEEN CORE AND PROJECT a/

PAT number	Duty station	Post title	Functional group	Proposed level	Count
02009	NY	Senior card development officer	Product Line and Marketing	L-5	(1)
02010	GE	Chief, Card Development	Product Line and Marketing	L-5	(1)
89556	GE	Fund-raising support officer	Private Sector Fund-Raising	L-4	(1)
02040	NY	Production and quality control officer	Operations and Finance	L-4	(1)
55007	GE	Production and quality control officer	Operations and Finance	L-4	(1)
91546	GE	Programmer analyst	Operations and Finance	P-3	1
90275	NY	Executive assistant	Director's Office	P-3	1
87510	GE	Sales development officer	Product Line and Marketing	L-3	(1)
55009	GE	Production control officer	Operations and Finance	L-3	(1)
02033	NY	Production planning officer	Operations and Finance	L-3	(1)
83412	GE	Sales development officer	Product Line and Marketing	L-3	(1)
90381	NY	Design officer	Private Sector Fund-Raising	L-3	(1)
83411	GE	Sales development officer	Product Line and Marketing	L-3	(1)
02004	NY	Procurement officer	Operations and Finance	L-3	(1)
91535	NY	Computer programmer	Operations and Finance	P-2	1
91548	NY	Assistant accountant	Operations and Finance	P-2	1
02027	NY	Assistant accountant	Operations and Finance	P-2	1
02011	NY	Assistant product development officer	Product Line and Marketing	L-2	(1)
92626	NY	Assistant card development officer	Product Line and Marketing	L-2	(1)
55010	GE	Assistant production planning officer	Operations and Finance	L-2	(1)
02018	NY	Assistant shipping officer	Operations and Finance	L-2	(1)
Total					(11)

a/ From core to project are shown in brackets.